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National Tax Association.
Treasurer's Office.

National Tax Association

[New York]

1914

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National Tax Association

TREASURER'S OFFICE
15 DEY STREET

New York, November 2, 1914.

To the Members and Friends of the National Tax Association:

Following a practice which has been thought useful, the Treasurer takes this occasion to call attention to certain publications not heretofore mentioned, to repeat references to others and to make certain suggestions to members which are deemed of importance at this time.

Publications of the U. S. Census Bureau

Hon. William J. Harris, Director of the United States Census Bureau, has kindly offered to place upon the mailing list of the Bureau the names of those desiring to have the important and interesting series of bulletins on "Wealth, Debt and Taxation".

One of the bulletins, "National and State Indebtedness and Funds and Investments: 1870-1913", has been issued. Two other bulletins are now in the hands of the printer, namely, "National and State Revenues, etc.," and "Taxation and Revenue Systems of State and Local Governments." The remaining four bulletins will be ready for distribution by the latter part of this year, namely, "County and Municipal Indebtedness, etc.," "County Revenues, Expenditures, and Public Properties: 1913," "Municipal Revenues, Expenditures, and Public Properties: 1913," and "Assessed Valuation of Property and Amounts and Rates of Levy." The "Abstract," containing certain statistics from the seven bulletins quoted above, will be ready for distribution early in the year 1915.

The increasing interest in this phase of the general subject of Public Finance makes it peculiarly important that the members be supplied with the information contained in these Bulletins.

Requests may be addressed to Hon. William J. Harris, Director of the Census, Washington, D. C.

Bulletins of the Corporation Trust Company

George Holmes, of the Corporation Trust Company, attended our Denver conference—his first one—and evidently came away enthusiastic, as he has kindly arranged to carry an account of the conference in the current number of the Bulletin. While in that state of mind, the Treasurer was able to secure, through him, the consent of the company to place upon its mailing list for free distribution of this Bulletin, the names of members of this Association who may apply.

The publication is issued six or eight times a year and goes to about 17,000 lawyers and others interested. It contains notes of new laws; decisions and news items of general interest to attorneys and others who, for one reason or another, wish to keep abreast of legislation and litigation throughout the country. From personal use for some years, the Treasurer is able to testify to important assistance obtained from the Bulletin. It should be added that the matter is descriptive merely and given without comment.

Through further kindness of Mr. Holmes, we are able to enclose copy of the current number which will give a fair idea of its scope.

Those desiring this Bulletin may address George E. Holmes, Ass't Sec'y Corporation Trust Co., 37 Wall St., New York City.

List of State Publications

Members will perhaps not all be familiar with the "Monthly List of State Publications" issued by the Library of Congress, under the direct supervision of Mr. Henry J. Harris, Chief of the Document Division, a good friend of this Association. This List or Index is issued as a rule monthly and contains a very complete reference to current public documents issued by the various departments of each state and by territories and insular possessions of the United States, including reports of regular and special tax commissions, comptrollers, treasurers, legislative committees, etc., and notes of national and state conferences of various kinds. From personal knowledge, the Treasurer is sure that this periodical will be found helpful to those who are interested in a comparative study of tax conditions throughout the country.

It will be sent free to state and territorial offices as acknowledgment of material furnished and to each State Library. Individuals may secure it by subscription, at the subscription price, fifty cents per year, payable by money or express order.

Address, Superintendent of Documents, Washington, D. C.

It is suggested that members co-operate in making this publication more valuable and useful by sending material of interest to Mr. Harris at the Library of Congress.

Monthly Catalogue of Public Documents

This publication issues from the office of the Superintendent of Documents, Washington, and contains a full description of all public documents printed by the United States Government. The various documents are classified under the various departments, and each month several pages of matter are included calling attention to publications of especial interest. It is distributed free to Congressmen, Senators, State and Territorial Libraries, and to as many school, college and public libraries as the limited edition will supply. The subscription price to individuals is $1.10 a year, including index, payable by money order or express order to Superintendent of Documents, Washington, D. C.

Treasury Decisions

A weekly publication, printed by the Government, containing decisions under the customs, internal revenue and other laws affecting the Treasury Department. Its interest to members of this Association will consist in furnishing them timely and official notice of the regulations of the Internal Revenue Department respecting the Income Tax law. The new "war tax" will give rise to very many inquiries which will make this publication almost an essential. Important court decisions construing the laws involved are also included.

The subscription price is $1.75 a year, payable by money or express order, to Superintendent of Documents, Washington, D. C.

The co-operation shown by Commissioner of Internal Revenue Wm. H. Osborn, as indicated by his arranging for attendance upon our Denver conference by Deputy Commissioner L. F. Speer, will be remembered. The Treasurer has since had official assurance of the continued interest of the Department in our work.

Tax Reports of the Bureau of Corporations

Members have already been advised of these publications. Part V, covering the methods of taxation of manufacturing, mercantile, transportation and transmission corporations in Colorado, Utah, Wyoming, Arizona, New Mexico, California, Nevada, Oregon, and Washington, has now been issued. It contains as usual much information of general interest prepared by our friend M. M. Flannery who is in direct charge of the work. The matter in this part, respecting the growth of central administration and supervision in taxation, is important.

It will be remembered that Commissioner of Corporations, Joseph E. Davies, has evidenced his interest in our work by delegating Mr. Flannery to attend our conferences and that he has also kindly offered to place our members on the mailing list of the Bureau for these reports. Those desiring Part V, or the previous parts as well as the important special report of 1912, should address Joseph E. Davies, Commissioner of Corporations, Washington, D. C., and should ask to have their names entered on the mailing list.

Miscellaneous Publications

Reference has heretofore been made to certain volumes of interest to our members. Occasion is taken to repeat these references here. It will of course be understood that the supply of some of the publications named below is limited and may be exhausted at any time.

Washington State Tax Conference

A volume of 300 pages, containing the proceedings of the conference held under the auspices of the University of Washington, at Seattle, in May, 1914. It contains important and interesting addresses and discussions, including the latest thought on various problems by such members of the Association as Plehn, Bullock, and our Secretary Adams.

Price fifty cents postpaid. Address, Edwin A. Start, University of Washington, Seattle, Wash.

Indiana Tax Conference

A volume of 190 pages, containing proceedings of the conference held at Bloomington, Indiana, in February, 1914, under the auspices of the University of Indiana. Addresses were made by our Indiana friends as well as by Messrs. Purdy, David Friday, of Michigan, and by Secretary Adams.

Special price to members, twenty-five cents postpaid. Address, Wm. A. Rawles, University of Indiana, Bloomington, Ind.

Richmond, Va., Tax Conference

Proceedings of a conference held under the auspices of the Richmond Chamber of Commerce in January, 1914. The effectiveness of this conference is shown by the fact that its recommendations were enacted into law, and as a result, a Special Committee is now about to make a report and recommend a comprehensive plan of tax reform in this State. (Members are incidentally notified to be on the lookout for this report which will be issued before January 1, 1915.) This volume, of sixty-seven pages, contains, among other interesting papers, addresses by Messrs. Pleydell, Adams, and by Professor T. W. Page, of the University of Virginia, recently elected to the Executive Committee of our Association.

Address, R. A. Dunlop, Secretary Chamber of Commerce, Richmond, Va.

Report of the Kentucky Special Tax Commission—1913

Copies of this report, which has heretofore been mentioned and copies of which have been distributed to some of our members, are still available and those who have not secured it are advised to do so. It is the most helpful report yet issued for a state in which conditions are generally unsatisfactory (which includes very many).

It is a volume of 350 pages, and may be secured by addressing Frank K. Kavanagh, State Librarian, Frankfort, Ky., sending cost of postage —say twenty-five cents.

Members will recall that our friend W. O. Davis, of Versailles, Ky., was chairman of this Commission, and that Prof. Carl C. Plehn, of California, was employed as expert adviser.

Reports of Connecticut Special Tax Commissions

(a) Taxation of Corporations—1913. A most interesting report on the subject of the taxation of railroads, car companies, express, telephone and telegraph companies, banks and trust companies, stock and mutual insurance companies, savings banks and building and loan associations.

A volume of 240 pages, prepared by a commission of such experts as our friends Hon. John J. Walsh; Tax Commissioner Wm. H. Corbin, a member of our Executive Committee and the well-known authority, Prof. Fred. R. Fairchild, of Yale University.

(b) Taxation of woodland. A pamphlet of fifty pages, prepared by a commission of experts of which Mr. Corbin was a member.

These reports may be secured by addressing Hon. Wm. H. Corbin, State Tax Commissioner, Hartford, Conn.

Report of Maryland Tax Revision Commission—1913

A volume of 445 pages, containing the results of the investigation of a special commission. The authoritative and convincing character of this investigation is evidenced by the fact that the legislature forthwith carried out many of their recommendations, including the establishment of a long-desired Tax Commission, to which was appointed, among others, our friend Judge Oscar Leser. Mr. Allan C. Girdwood was secretary of the Special Commission, and is now, secretary of the permanent commission. Address him at Union Trust Building, Baltimore, Md.

New York State Tax Conferences

The reports of the proceedings of the four conferences held in the years 1911-1914 have been bound in two volumes of 550 pages each. These volumes may be obtained by addressing C. J. Tobin, Ass't Sec'y State Board of Tax Commissioners, Albany, N. Y.

How to Assess Property

A pamphlet of sixty-two pages, containing practical suggestions on the assessment of property in cities and rural towns. This pamphlet has heretofore been sent to those who were members at the time. Others may wish copies which they may obtain by addressing the Wisconsin Tax Commission, Madison, Wis. The suggestions comprise papers read at the annual meeting of assessors of incomes held in January, 1914, by H. V. Cowles, Assessor of Incomes, Dane County, and by J. H. Leenhouts, Chief Deputy Assessor of Incomes.

National Tax Association Publications

It is deemed important to suggest to members, or those who have purchased one or more volumes, that they make sure that their sets of back volumes are complete, or if not, that they may wish to complete them now and before the supply is exhausted. Without doubt the value of these back volumes is gradually increasing as the interest in the subject is growing and as it comes more and more to be recognized that it is only by actual study of the experience of others or through personal experience that any progress which is worth while may be made.

Our volumes constitute practically the sole storehouse of information where students and investigators may find expert thought on the various phases of taxation.

It is urged that each one who receives this at once see if he has a complete set, and if not, that he order missing volumes. Remember that for a time the supply of **volume two** was exhausted, and that a new edition was printed. The supply of some other volumes is very low. Price of back volumes to members, $1.00.

Recent Reprints

At the end of volume six there was printed a list of the contents of previous volumes with reprints indicated by a star (*). It is thought that it may be of interest to the members to know what reprints of papers in volume seven are available. These are the papers by Messrs. Woodbury, Byrnes, Le Boeuf, Lyons, Lockhart, Johnson, Shields, Paton, Dudley, Bullock and Fairchild. Copies of such of these reprints, as well as of such others as are now available, may be secured through the Treasurer. It has been found that some reprints have been made by the persons responsible for the articles and thus are not shown in our lists.

Membership and Volume Eight

All interested in the Association are earnestly urged to co-operate toward securing the wide distribution of this volume—perhaps the best of the series.

Of course it is in every way desirable and important to increase the membership list and to that end each present member is requested to make a **personal effort** to secure new members. Never before has this Association been in such a commanding position as to-day. It is recognized as the one reliable source of information on taxation. If each member would secure but **two new members** we should be able to reach that many more persons and our financial position would be so satisfactory that we could relieve the officers of much of the detail which now requires their personal attention.

Volume eight will, in all probability, be issued during December. Orders for this volume may be sent to the Treasurer at any time. Price to non-members, $3.00.

Contributions—Membership Dues

The Treasurer would appreciate it if members would forward contributions and annual dues for the year ending June 30, 1915, without waiting for the receipt of bills for the same. Bills will be rendered shortly to all who have not made payment at the time of sending.

A. E. Holcomb,
Treasurer.

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